

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 818: ADDITIONAL TAXES**

**§5204-A. EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS**

The tax imposed under this Part on any individual whose federal income tax for any taxable year is increased pursuant to the Code as a result of an early distribution from a qualified retirement plan must be increased by an amount equal to 15% of the amount by which the individual's federal income tax was increased pursuant to Section 72(t) of the Code as a result of the early distribution, except that, for tax years beginning in 2012, the rate is 7.5%. The tax under this section does not apply to tax years beginning on or after January 1, 2013. [2011, c. 380, Pt. N, §16 (AMD); 2011, c. 380, Pt. N, §19 (AFF).]

**SECTION HISTORY**

1985, c. 670, (NEW). 1987, c. 504, §28 (RPR). 1993, c. 395, §20 (AMD). 2011, c. 380, Pt. N, §16 (AMD). 2011, c. 380, Pt. N, §19 (AFF).

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